SAKLESPUR SUB-DIVISION.

Notification No. C2. 2770—38-39, dated 15th November 1938.

Under Section 17 of the Mysore Village Panchayet Act, Mr. Somegowda, son of Subbegowda, is nominated as a member of the Village Panchayet of Hosahalli, Hethur Hobli, Manjarabad Taluk, *vice* Mr. Basavegowda, deceased.

Notification No. C2. 2755—38-39, dated 15th November 1938.

Under Section 17 of the Mysore Village Panchayet Act, Mr. Beeriah is nominated as a member of the Village Panchayet of Ibbadi, Kasaba Hobli, Manjarabad Taluk, *vice* Mr. Keshaviah, deceased.

R. RAMACHENDRA RAO,
Assistant Commissioner.

OFFICE OF THE PRESIDENT, SAGAR TOWN MUNICIPALITY.

Notification No. C. 139—38-39, dated 9th November 1938.

Notice is hereby given to the inhabitants of the Town Municipality of Sagar, that the Municipal Council desires to impose the tax on Arts, professions, Trades and Callings and in Offices and Appointments at the rates defined in the appended schedules in accordance with the Rules and Bye-laws published hereunder.

2. Any inhabitant of Sagar Town Municipality objecting to the imposition of the tax may, within one month from the date of this notice, send the objections in writing to the President, Town Municipal Council, Sagar.

3. Objections received after the prescribed time will be summarily rejected.

C. RAMACHANDRA RAO,
President.

Rules prescribing Taxes to be levied for Municipal purposes on Professions, Arts, Trades and Callings and on Offices and Appointments, sanctioned in Government Order No. L. 3169—Ml. 39-29-2, dated 4th November 1929.

Rules framed by the Sagar Town Municipal Council under Section 46 of the Mysore Town Municipal Act of 1933 for the Assessment of the tax on Professions, Trades and Callings and on Offices and Appointments:—

1. In the Rules the word "Person" shall include a Firm, Company or Associati on
2. Every person who within the Sagar Town exercises any Profession, Art, Trade or Calling or holds any Office or Appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rates specified in the said schedule as payable by persons of the classes in which such person is placed.
3. The tax shall be payable half yearly in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VIII of the Town Municipal Act.
4. No person shall be liable to tax under these rules in respect of any half year in which he has exercised a Profession, Art, Trade or Calling or held an Office or Appointment for a period of less than sixty days within the Town.
5. The tax leviable under the Rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family.
6. When a person exercises more than one profession, Art, Trade or Calling or holds more than one Office or Appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.
7. On or before 1st January and 1st July every year an assessment list in the appended form shall be prepared. The assessment shall be made in accordance with the Rules prescribed in the annexed schedule.